

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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INDIANAPOLIS, IN 46204

August 23, 2007

VIA U.S. MAIL

RE: County Assessor and Auditor Data Compliance

Dear President and Members of the Cass County Board of Commissioners,

Thank you for your hard work over the last month in achieving compliance with the Department of Local Government Finance's ("Department") July 20, 2007, letter. I particularly want to thank Judith L. Lewis, County Assessor and Dawn R. Conner, County Auditor for Cass County's recent data submission to the Department in response to this letter. These officials should be commended on their hard work in achieving data compliance for the following top-priority datasets:

<u>DATA SET</u>	<u>OFFICIAL RESPONSIBLE</u>	<u>ORIGINAL DUE DATE</u>
2006 Sales Disclosure Data	County Assessor	March 1, 2007

Because the datasets requested in the July 20, 2007, letter are now compliant, the Department will release Cass County's 2007 budget order, if held, and continue processing the pending 2007 debt issues, such as construction projects and emergency loans. Also as a result of the county's timely submission, the Department will not withhold Cass County's property tax replacement credit ("PTRC") at this time.

The importance of county compliance with the Department's data requests has never been more crucial. Governor Daniels and the Indiana General Assembly are conducting an in-depth analysis of the property tax system in our state. To continue this analysis, and as an important policy-making tool, obtaining full and accurate datasets from each county is crucial for the success of these efforts. The Department's July 20, 2007, letter requested the submission of the most recent datasets. The Department now requests that all counties comply with Indiana law and provide full and accurate datasets beginning with the 2002 payable 2003 year. For the on-going analysis to continue, Cass County must submit the following datasets, which according to Department records are still noncompliant, by **October 15, 2007**:

<u>DATA SET</u>	<u>OFFICIAL RESPONSIBLE</u>	<u>ORIGINAL DUE DATE</u>
Pay 2004 Personal Property Data	County Assessor	October 1, 2003
Pay 2005 Personal Property Data	County Assessor	October 1, 2004
Pay 2007 Personal Property Data	County Assessor	October 1, 2006

Because this data plays such a key role in policymaking, the Department will neither review nor approve any unit's 2008 budget or pending 2008 debt issues in Cass County until compliance is achieved. Also, if the noncompliance continues into 2008, Cass County may have its 2008 PTRC distributions withheld until all datasets are compliant.

Communication is essential to resolving any outstanding data compliance issues. We encourage you to update the Department on Cass County's current status with regard to the requested datasets. Please do not hesitate to ask any questions that you may have regarding data compliance, including requesting that a state information-technology expert assist you in submitting the data. Please contact the Department at data@dlgf.in.gov with questions relating to data compliance and/or to submit any information on Cass County's data compliance plan. Counties may check the status of each dataset by accessing the statewide data status spreadsheet, which is updated weekly, on the Department's website at <http://www.in.gov/dlgf/rates/>.

As a reminder, all data submissions should be directed to Diane Powers, Director, Fiscal and Management Analysis, Indiana Legislative Services Agency at dpowers@iga.in.gov. I appreciate your continued hard work in ensuring that Cass County becomes compliant with all data submission statutes and regulations. Working together, we can provide a fair and equitable system for all Indiana taxpayers.

Sincerely,

Cheryl A.W. Musgrave
Commissioner

CC: General Assembly
County Auditor
County Assessor
County Council Members
IT Directors
Tax and Assessment Vendors
Local Taxing Units